

Belvedere:

Jerry Butler

April 28, 2005

Corte Madera:

Melissa Gill

TO: Transportation Authority of Marin Commissioners

Fairfax:

Lew Tremaine

RE: Resolution Authorizing the Examination of Transactions (Sales) and Use Tax Records

Larkspur:

Joan Lundstrom

Dear Commissioners:

Mill Valley:

Dick Swanson

At the December 16, 2004 meeting of TAM, the Commission adopted Resolution 2004-08, which approved an "Administrative Agreement" with the State Board of Equalization. The attached Resolution authorizes staff to have access to confidential transactions and use tax records with the Board of Equalization. With this approval, TAM may request monthly allocation data.

Novato:

Pat Eklund

Ross:

Tom Byrnes

The Resolution provides that the Executive Director can appoint other officers or employees to examine transactions and use tax records of the Board of Equalization. This would allow the Executive Director to appoint the Senior Financial/Administrative Analyst position once a staff member is appointed.

San Anselmo:

Peter Breen

San Rafael:

Al Boro

Recommendation

Staff recommends that TAM adopt Resolution 2005-05, thereby authorizing the examination of transactions (sales) and use tax records.

Sausalito:

Amy Belser

Tiburon:

Alice Fredericks

Respectfully Submitted,

County of Marin:

Susan Adams

Hal Brown

Steve Kinsey

Charles McGlashan

Cynthia Murray

Craig Tackabery
Executive Director

Attachment 1: Resolution 2005-0

EXHIBIT B

RESOLUTION NO. 2005-05

A RESOLUTION OF THE TRANSPORTATION AUTHORITY OF MARIN AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS

WHEREAS, pursuant to Resolution No. 2004-08 of the Transportation Authority of Marin, hereinafter called TAM, and Section 7270 of the Revenue and Taxation Code, TAM entered into a contract with the State Board of Equalization to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

WHEREAS, TAM deems it desirable and necessary for authorized representatives of TAM to examine confidential transactions and use tax records of the State Board of Equalization pertaining to transactions and use taxes collected by the Board for TAM pursuant to that contract; and

WHEREAS, Section 7056 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board of Equalization records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from, the transactions and use tax records of the Board;

NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:

Section 1. That the Executive Director or other officer or employee of the District designated in writing by the Executive Director to the State Board of Equalization (hereafter referred to as Board) is hereby appointed to represent TAM with authority to examine transactions and use tax records of the Board pertaining to transactions and use taxes collected for TAM by the Board pursuant to the contract between TAM and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of TAM's transactions and use taxes by the Board pursuant to the contract.

PASSED AND ADOPTED at a regular meeting of the Transportation Authority of Marin, on the 28th day of April, 2005.

STEVE KINSEY, CHAIR
TRANSPORTATION AUTHORITY OF MARIN

ATTEST:

Craig Tackabery
Executive Director